

## H.B. 167

# GOVERNMENT ENTERPRISE GROSS RECEIPTS TAX TO FUND EDUCATION

HOUSE COMMITTEE AMENDMENTS

AMENDMENT 1

MARCH 4, 2013 1:36 PM

Representative **Johnny Anderson** proposes the following amendments:

1. *Page 4, Lines 100 through 101:*

- 100 (8) "Product transferred electronically" is as defined in Section ~~{59-12-103}~~ 59-12-102 .
- 101 (9) "Tangible personal property" is as defined in Section ~~{59-12-103}~~ 59-12-102 .

2. *Page 5, Lines 134 through 138:*

- 134 59-28-105. Payment of tax.
- 135 (1) A government enterprise shall pay a tax under this chapter ~~{quarterly on or before~~
- 136 ~~the last day of the month immediately following the last day of the previous calendar quarter.}~~ to the  
commission:
- (a) by electronic means in a manner prescribed by the commission; and
- (b) (i) monthly on or before the last day of the month immediately following the last day of the  
previous month if:
- (A) the government enterprise is required to file a sales and use tax return with the commission  
monthly under Section 59-12-108; or
- (B) the government enterprise is not required to file a sales and use tax return under Chapter 12,  
Sales and Use Tax Act; or
- (ii) quarterly on or before the last day of the month immediately following the last day of the  
previous quarter if the government enterprise is required to file a sales and use tax return with the  
commission quarterly under Section 59-12-108.
- 137 (2) The payment described in Subsection (1) shall be accompanied by a return.
- 138 (3) The commission shall prescribe the contents of the return.